



C A L I F O R N I A D E P A R T M E N T O F

Mental Health

Audits – Bay & Central Region
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

May 8, 2008

Mary Elliott, BA
Mental Health Director
Mendocino County Mental Health
860 No. Bush Street
Ukiah, CA 95482

Dear Ms. Elliott:

AUDIT REPORT – MENDOCINO COUNTY MENTAL HEALTH

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Mendocino County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,749,465	\$ 4,379,486	\$ (369,979)
Federal Share of Healthy Families/Medi-Cal	\$ 5,115	\$ 36,700	\$ 31,585
State General Funds EPSDT Due State	\$ 1,758,786	\$ 1,678,211	\$ (80,575)

Mary Elliott, Director
May 8, 2008
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for 
WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,989,704	\$ (316,233)	\$ 3,673,471
HEALTHY FAMILIES - FFP	(Sch. 2a)	3,218	33,211	36,429
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,992,922</u>	<u>\$ (283,022)</u>	<u>\$ 3,709,900</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 759,761	\$ (53,746)	\$ 706,015
HEALTHY FAMILIES - FFP	(Sch. 3b)	1,897	(1,626)	271
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 761,658</u>	<u>\$ (55,372)</u>	<u>\$ 706,286</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,749,465	\$ (369,979)	\$ 4,379,486
HEALTHY FAMILIES - FFP		5,115	31,585	36,700
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 4,754,580</u>	<u>\$ (338,394)</u>	<u>\$ 4,416,186</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 1,758,786</u>	<u>\$ (80,575)</u>	<u>\$ 1,678,211</u>

SCHEDULE 2

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	6,252,102	(280,424)	5,971,678
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	26,597	(26,597)	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	4,951	45,595	50,546
9. Total		<u>\$ 6,283,650</u>	<u>\$ (261,426)</u>	<u>\$ 6,022,224</u>

Less: Patient & Other Payer Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	31,450	(1)	31,449
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 31,450</u>	<u>\$ (1)</u>	<u>\$ 31,449</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	6,247,249	(307,020)	5,940,229
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	4,951	45,595	50,546
25. Total		<u>\$ 6,252,200</u>	<u>\$ (261,425)</u>	<u>\$ 5,990,775</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SCHEDULE 2a

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003**

COUNTY OPERATED FEDERAL

			As Settled	Audit Adjustments	As Audited
<u>Amount Negotiated Rates Exceed Cost</u>					
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$	0	0	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)		0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)		0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)		0	0	0
36. Total		\$	<u>0</u>	<u>0</u>	<u>0</u>

Medi-Cal Administrative Reimbursement

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,312,867	(59,215)	1,253,652
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	1,487,906	(420,911)	1,066,995
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	\$	<u>1,312,867</u>	<u>(245,872)</u>	<u>1,066,995</u>

Healthy Families Administrative Reimbursement

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$	787	4,559	5,346
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	8,842	8,842
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$	<u>0</u>	<u>5,346</u>	<u>5,346</u>

Utilization Review Reimbursement

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$	0	0	0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$	<u>232,630</u>	<u>(48,389)</u>	<u>184,241</u>

Net SD/MC Reimbursement - FFP

45. Direct Services	(MH1979, Ln 16,16A)	\$	3,199,567	(150,910)	3,048,657
46. Enhanced (Children)	(MH1979, Ln 17,17A)		17,388	(17,388)	0
47. Enhanced (Refugees)	(MH1979, Ln 18)		0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)			0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		656,434	(122,937)	533,498
50. U.R. Skilled Professional	(MH1979, Ln 14)		0	0	0
51. U.R. Other	(MH1979, Ln 15)		116,315	(24,195)	92,121
52. Negotiated Rate-Payback	(MH1979, Ln 20)		0	0	0
53. Subtotal- FFP		\$	<u>3,989,704</u>	<u>(315,429)</u>	<u>3,674,275</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$	0	0	0
55. Quality Assurance Review Results	(Adj # 47)		0	(804)	(804)

56. Total SD/MC Reimbursement - FFP		\$	<u>3,989,704</u>	<u>(316,233)</u>	<u>3,673,471</u>
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Net Healthy Families Reimbursement - FFP

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	3,218	29,723	32,941
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		0	3,489	3,489
60. Total Healthy Families Reimbursement - FFP		\$	<u>3,218</u>	<u>33,211</u>	<u>36,429</u>

61. Total - FFP (Ln 56 + Ln 60)		\$	<u>3,992,922</u>	<u>(283,022)</u>	<u>3,709,900</u>
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(To Sch. 1)

Legal Entity Number	Legal Entity	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)	
		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost		Medi-Cal and Crossover Gross Cost		Enhanced - Children Gross Cost		Enhanced - Refugees Gross Cost		Total Gross Cost (Excl. HFP)		Healthy Families Gross Cost	
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)										
120	Families First, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,263	\$ 0	\$ 0	\$ 89,263	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
273	Edgewood Center for Children	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 147,109	\$ 0	\$ 0	\$ 147,109	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
386	Milhous Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 84,651	\$ 0	\$ 0	\$ 84,651	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 417	
401	True to Life Children's Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,888	\$ 0	\$ 0	\$ 28,888	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
457	Sunny Hills Children's Garden	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 19,804	\$ 0	\$ 0	\$ 19,804	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
461	Summitview Child Treatment Ctr	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,168	\$ 0	\$ 0	\$ 42,168	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
484	North Valley Schools, Inc.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 176,713	\$ 0	\$ 0	\$ 176,713	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
529	Willow Glen Care Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 36,618	\$ 0	\$ 0	\$ 36,618	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
921	Tapestry Family Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 757,105	\$ 0	\$ 0	\$ 757,105	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
922	Rosewood Care Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
1146	Sacramento Valley Family Serv	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
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		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$							

[illegible]

[illegible]

SCHEDULE 4

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003**

	<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,624,606	(302,058)	7,322,548
(2) Total SD/MC Claims	7,106,364	0	7,106,364
(3) Percent % (Line 1/Line 2)	107.29%	-4.25%	103.04%
(4) EPSDT Claims	3,888,902	0	3,888,902
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,172,403	(165,196)	4,007,207
(6) Cost Settled Baseline for EPSDT	464,847	0	464,847
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,707,556	(165,196)	3,542,360
(8) 48.56% of Cost Settlement Amount (Line 7 x 48.56%)	1,800,389	(80,219)	1,720,170
(8a) FY 2001-02 EPSDT Settlement	1,384,356	(83,773)	1,300,583
(8b) Annual Local Growth (L. 8 - 8a)	416,033	3,554	419,587
(9) County Match 10% of Local Growth (8b x 10%)	41,603	355	41,959
(10) Net Cost Settlement Amount (L. 8 - 9)	1,758,786	(80,575)	1,678,211
(11) SGF Distribution (Settled and Audited)	1,758,786	0	1,758,786
(12) SGF Due County (State)	<u>(0)</u>	<u>(80,575)</u>	<u>(80,575)</u>

(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider MENDOCINO COUNTY				Provider Number 00023	No. of Adj. 48	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 1,487,906	\$ (420,911)	\$ 1,066,995
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	8,842	8,842
3	MH 1960	11	C	NON SD/MC ADMINISTRATION	0	412,069	412,069
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	1,487,906	0	1,487,906
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 71.7112% for SD/MC, .5942% for Healthy Families, and 27.6946% for Non SD/MC.			
4	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 232,630	\$ (48,389)	\$ 184,241
5	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	0	48,389	48,389
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	232,630	0	232,630
				To adjust utilization review cost based on the gross cost method percentages of 79.1993% for SD/MC and 20.8007% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	48	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COSTS</u>			
				<u>PROGRAM 2</u>			
6	MH 1966A	3		SERVICE FUNCTION 15/39 (2343)	\$ 104,489	\$ 98,742	\$ 203,231
7	MH 1966A	3		SERVICE FUNCTION 15/60 (2343)	0	74,152	74,152
8	MH 1966A	3		SERVICE FUNCTION 15/61 (2344)	0	1,370	1,370
9	MH 1966A	3		SERVICE FUNCTION 15/37 (2345)	0	65,537	65,537
10	MH 1966A	3		SERVICE FUNCTION 15/38 (2346)	1,049,851	(239,801)	810,050
				To adjust the Program 2 reported gross cost at the service function level to reflect the RVS method of allocation.			
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>PROGRAM 2</u>			
11	MH 1966A	2		SERVICE FUNCTION 15/39 (2343)	36,690	40,370	77,060
12	MH 1966A	2		SERVICE FUNCTION 15/60 (2343)	0	15,155	15,155
13	MH 1966A	2		SERVICE FUNCTION 15/61 (2344)	0	280	280
14	MH 1966A	2		SERVICE FUNCTION 15/37 (2345)	0	24,850	24,850
15	MH 1966A	2		SERVICE FUNCTION 15/38 (2346)	369,920	(62,770)	307,150
				To adjust total units for the Program 2 providers. The adjustment is made to segregate the Program 2 units by provider type rather than combining them by service function codes as was originally reported by the County. The total units reflected are equal to the audited SD/MC units.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	48	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
16	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	639,139	(50,468)	588,671 *
17	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,779,002	(157,533)	1,621,469 *
18	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	9,889	47,705	57,594 *
19	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	21,801	142,600	164,401 *
20	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	89	3,338	3,427 *
21	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	142	7,883	8,025 *
22	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	0	4,274	4,274 *
23	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	43	19,652	19,695 *
			Info	TOTAL	2,450,105	17,451	2,467,556 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated May 8, 2007. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
24	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 588,671	1,750	590,421 *
25	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,621,469	(51,845)	1,569,624 *
-	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 57,594	0	57,594
26	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 164,401	(31,873)	132,528
27	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 3,427	(3,427)	0
28	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 8,025	(8,025)	0
29	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 4,274	(490)	3,784
30	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 19,695	(3,330)	16,365
			Info	TOTAL	** 2,467,556	(97,240)	2,370,316 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MENDOCINO COUNTY				Provider Number 00023	No. of Adj. 48	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
31	MH 1966A	8	Total	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u> MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 590,421	(272)	590,149
32	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,569,624	(476)	1,569,148
			Info	TOTAL	** 2,370,316	(748)	2,369,568
				<p>To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider MENDOCINO COUNTY				Provider Number 00023	No. of Adj. 48	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS</u>			
33	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	95,778	(12,524)	83,254 *
34	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	342,465	9,866	352,331 *
			Info	TOTAL	438,304	(2,658)	435,646 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated May 8, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
35	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 83,254	19	83,273 *
36	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 352,331	(31,142)	321,189 *
37	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	40	(40)	0
38	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	21	(18)	3
			Info	TOTAL	** 435,646	(31,181)	404,465 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's report. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MENDOCINO COUNTY				Provider Number 00023	No. of Adj. 48	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
39	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 83,273	(40)	83,233
40	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 321,189	7	321,196
-	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	0	-	0
-	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	3	-	3
			Info	TOTAL	** 404,465	(33)	404,432
				<p>To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.</p>			
				<p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	48	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
41	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	2,473,749	(87,750)	2,385,999
42	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,989,704	\$ (315,429)	\$ 3,674,275 *
43	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	3,218	33,211	36,429
				TOTAL REIMBURSEMENT- COUNTY	<u>3,992,922</u>	<u>(282,218)</u>	<u>3,710,704</u>
44	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 759,761	\$ (48,848)	\$ 710,913 *
45	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	1,897	(1,626)	271 *
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>761,658</u>	<u>(50,474)</u>	<u>711,184 *</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
46	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	** \$ 710,913	\$ (4,898)	\$ 706,015
-	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	** 271	0	271
	Sch. 3b	Total	28	TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>711,184</u>	<u>(4,898)</u>	<u>706,286</u>
				To adjust the FFP reimbursement for the contract provider (Edgewood Center for Children) to the FFP contract maximum.			
47	Sch. 2a	55		QUALITY ASSURANCE REVIEW RESULTS To recoup over billings related to service function code 15/58 identified by the State DMH's Medi-Cal Oversight Unit.	** \$ 3,674,275	\$ (804)	\$ 3,673,471
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider MENDOCINO COUNTY				Provider Number 00023	No. of Adj. 48	Fiscal Period Ended June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
48	Sch. 4	8	3	<p><u>ADJUSTMENTS TO REPORTED EPSDT</u> <u>STATE GENERAL FUND SETTLEMENT</u></p> <p>TOTAL EPSDT SGF</p> <p>To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.</p> <p>* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.</p>	\$ 1,758,786	\$ (80,575)	\$ 1,678,211

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 1 – APPORTIONMENT OF UTILIZATION REVIEW COST TO NON SD/MC

The County did not report Non-SD/MC Utilization Review costs on line 15, MH 1960, of the cost report even though the County selects its cases for utilization review on a random basis from its total client population (Medi-Cal and Non Medi-Cal).

AUDIT AUTHORITY:

Fiscal Year 2002/03 Cost Report Instructions, CFRS-34.

RECOMMENDATION:

We recommend that the County adhere to page 34 of the Cost Report Instructions which states, "If the county performs utilization review of all services regardless of client Medi-Cal eligibility, a portion of the utilization review cost should be reported on line 15." Failure to do so could result in material fiscal exceptions.

AUDITEE'S RESPONSE:

No auditee's response was received from the County.

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 2 – APPORTIONMENT OF ADMINISTRATIVE COST TO NON SD/MC

The County does not use an acceptable method of apportioning administrative costs among SD/MC, Healthy Families, and Non SD/MC. All administrative costs were captured as SD/MC. As a result, DMH used the gross cost method of allocation by calculating the percentage of gross Medi-Cal costs (MH 1968) to total costs (MH 1964).

AUDIT AUTHORITY:

Fiscal Year 2002-2003 Cost Report Instruction, CFRS-34
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs among SD/MC, Healthy Families, and Non SD/MC.

AUDITEE'S RESPONSE:

No auditee's response was received from the County.

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 3 – COST REPORTING OF PHASE II (OUTPATIENT) CONSOLIDATION
EXPENDITURES

The County did not disclose payments made to the Phase II contractors on MH 1966A, Program 2, of the cost report by provider type. Instead, the payments were reported by service function codes.

The Phase II contractor information such as costs, total units, and SD/MC units should be segregated by discipline or provider numbers. In addition, only actual payments made by the County to the Phase II contractors for their services should be disclosed as total costs.

AUDIT AUTHORITY:

State DMH letter dated December 23, 1998

RECOMMENDATION:

We recommend that the County separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by provider number, to comply with the State DMH letter dated December 23, 1998.

AUDITEE'S RESPONSE:

No auditee's response was received from the County.

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 4 – FFP CONTRACT MAXIMUM

One of the county's contract providers, Edgewood Center for Children, has its FFP contract maximum less than its FFP reimbursable cost.

AUDIT AUTHORITY:

Provider contract

RECOMMENDATION:

Since final reimbursement is determined by taking the lower of the FFP contract maximum and the FFP reimbursable cost, we recommend that the county review the maximum payable amount in its provider contracts and make necessary amendments so the maximum amount payable under the contract does not fall below reimbursable cost.

AUDITEE'S RESPONSE:

No auditee's response was received from the County.

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE 30, 2003

FINDING 5 – NO SD/MC UNITS FOR TWO CONTRACT PROVIDERS

Two of the county's contract providers, Rosewood Care Center (LE #922) and Sacramento Valley Family Services (LE #1146), filed a cost report and billed the State DMH for SD/MC units which were approved and paid for. However, these two contract providers did not have SD/MC units in Mendocino County's system report. Final reimbursement for SD/MC units involves taking the lesser of the DMH claims report or the county records. Consequently, there will be \$0 settlement for these contractors.

AUDIT AUTHORITY:

CMS, Pub. 15-1, Section 2304
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

The County should exercise due care when preparing necessary audit supporting documentation to ensure accuracy, reliability, and completeness of information provided.

AUDITEE'S RESPONSE:

No auditee's response was received from the County.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: MENDOCINO

County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	7,702,107	5,144,483	12,846,590
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(2,259,604)	(2,259,604)
4	Other Adjustments (Provide Detail)		459,038	459,038
5	Total Costs Before Medi-Cal Adjustments	7,702,107	3,343,917	11,046,024
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			11,046,024
	Administrative Costs (County Only)			
9	SD/MC Administration			1,066,995
10	Healthy Families Administration			8,842
11	Non-SD/MC Administration			412,069
12	Total Administrative Costs			1,487,906
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			
14	Other SD/MC Utilization Review			184,241
15	Non-SD/MC Utilization Review			48,389
16	Total Utilization Review Costs			232,630
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			9,325,488
19	Total Costs - Lines 9 through 18			11,046,024

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
 ALLOCATION OF COSTS TO MODES OF SERVICE
 MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH
 Fiscal Year 2002-2003

County: MENDOCINO
 County Code: 23

Legal Entity: MENDOCINO COUNTY		A
Legal Entity Number: 00023		Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	9,325,488
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	627,664
5	Outpatient Services (Mode 15 Program 1 + Program 2)	7,816,115
6	Outreach Services (Mode 45)	881,709
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	9,325,488

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: MENDOCINO
County Code: 23

CR

Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00023			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				95					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			6,377					
3	Gross Cost		627,664	627,664					
4	Cost per Unit			98.43					
5	SMA per Unit			115.14					
6	Published Charge per Unit			115.14					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		787					
8A		10/01/02 - 06/30/03		3,625					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		10/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		43					
12		Non-Medi-Cal Units		1,922					
13	Medi-Cal Costs	07/01/02 - 09/30/02	77,461	77,461					
13A		10/01/02 - 06/30/03	356,795	356,795					
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	90,615	90,615					
14A		10/01/02 - 06/30/03	417,383	417,383					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	90,615	90,615					
15A		10/01/02 - 06/30/03	417,383	417,383					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03	4,232	4,232					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03	4,951	4,951					
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03	4,951	4,951					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		189,175	189,175					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

Fiscal Year 2002-2003

County: MENDOCINO

County Code: 23

Legal Entity: MENDOCINO COUNTY			CR	CR	CR	CR	CR	CR
Legal Entity Number: 00023			A	B	C	D	E	F
Mode: 15 - Outpatient (Program 1)			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function
				01	10	30	58	60
								70
1	Allocation Percentage		100.00%	24.06%	11.33%	34.62%	0.56%	9.77%
2	Total Units			643,984	303,288	926,869	76,732	214,924
3	Gross Cost		6,661,775	1,602,625	754,766	2,306,615	37,496	650,824
4	Cost per Unit			2.49	2.49	2.49	0.49	3.03
5	SMA per Unit			1.77	2.28	2.28	2.28	4.23
6	Published Charge per Unit			1.77	2.28	2.28	2.28	4.23
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02		190,768	67,344	139,305	35,348	24,767
8A		10/01/02 - 06/30/03		416,411	165,457	492,916	34,127	72,028
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			1,558	31,368		10,945
9A		10/01/02 - 06/30/03			3,331	84,554		20,381
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		455	1,076	1,923		45
11A		10/01/02 - 06/30/03		1,597	6,555	7,945		165
12	Non-Medi-Cal Units			34,753	57,967	168,858	7,257	86,593
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,224,856	474,747	167,593	346,676	17,273	74,998
13A		10/01/02 - 06/30/03	3,270,109	1,036,285	411,758	1,226,676	16,676	218,112
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,083,434	337,659	153,544	317,615	80,593	104,764
14A		10/01/02 - 06/30/03	2,844,813	737,047	377,242	1,123,848	77,810	304,678
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,083,434	337,659	153,544	317,615	80,593	104,764
15A		10/01/02 - 06/30/03	2,844,813	737,047	377,242	1,123,848	77,810	304,678
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	190,353		3,877	78,063		33,143
17A		10/01/02 - 06/30/03	413,504		8,290	210,422		61,717
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	168,164		3,552	71,519		46,297
18A		10/01/02 - 06/30/03	369,323		7,595	192,783		86,212
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	168,164		3,552	71,519		46,297
19A		10/01/02 - 06/30/03	369,323		7,595	192,783		86,212
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02	10,295	1,132	2,678	4,786		136
29A		10/01/02 - 06/30/03	40,888	3,974	16,313	19,772		500
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	8,805	805	2,453	4,384		190
30A		10/01/02 - 06/30/03	36,789	2,827	14,945	18,115		698
31	Healthy Families Published Charges	07/01/02 - 09/30/02	8,805	805	2,453	4,384		190
31A		10/01/02 - 06/30/03	36,789	2,827	14,945	18,115		698
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		1,511,769	86,487	144,257	420,222	3,546	262,217

595,040

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003County: MENDOCINO
County Code: 23

County Code: 23			MHS	MHS	MHS	MHS	MHS		
Legal Entity: MENDOCINO COUNTY			A	2346	2343	2343	2344	2345	G
Legal Entity Number: 00023			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)				Function	Function	Function	Function	Function	Function
			38	39	60	61	37		
1	Allocation Percentage		100.00%	70.17%	17.61%	6.42%	0.12%	5.68%	
2	Total Units			307,150	77,060	15,155	280	24,850	
3	Gross Cost		1,154,340	810,050	203,231	74,152	1,370	65,537	
4	Cost per Unit			2.64	2.64	4.89	4.89	2.64	
5	SMA per Unit			2.28	2.28	4.23	4.23	2.28	
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/02 - 09/30/02		80,570	17,300	6,370	105	1,310	
		10/01/02 - 06/30/03		226,580	59,760	8,785	175	23,540	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units								
13									
13A	Medi-Cal Costs	07/01/02 - 09/30/02	293,250	212,488	45,625	31,168	514	3,455	
		10/01/02 - 06/30/03	861,090	597,562	157,606	42,984	856	62,082	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	253,520	183,700	39,444	26,945	444	2,987	
14A		10/01/02 - 06/30/03	744,427	516,602	136,253	37,161	740	53,671	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17									
17A	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21									
21A	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25									
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29									
29A	Healthy Families Costs	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		0			0	(0)		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1
Fiscal Year 2002-2003

County: MENDOCINO
County Code: 23

CR

Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00023		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach			Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1					
3	Gross Cost	881,709	881,709					
4	Cost per Unit		881,709.00					
5	Non-Medi-Cal Units		1					
6	Non-Medi-Cal Costs	881,709	881,709					

Fiscal Year 2002-2003

County: MENDOCINO County Code: 23			REIMBURSEMENT TYPE				PC	PC				SMA	
Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00023			Mode 55			Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29								
1	Medi-Cal Costs	07/01/02 - 09/30/02							77,461	1,224,856	1,302,317	293,250	1,595,567
1A		10/01/02 - 06/30/03							356,795	3,270,109	3,626,904	861,090	4,487,994
2	Medi-Cal SMA	07/01/02 - 09/30/02							90,615	1,083,434	1,174,049	253,520	1,427,569
2A		10/01/02 - 06/30/03							417,383	2,844,813	3,262,195	744,427	4,006,623
3	Medi-Cal P. C.	07/01/02 - 09/30/02							90,615	1,083,434	1,174,049		1,174,049
3A		10/01/02 - 06/30/03							417,383	2,844,813	3,262,195		3,262,195
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							90,615	1,083,434	1,174,049	253,520	1,427,569
5A		10/01/02 - 06/30/03							417,383	2,844,813	3,262,195	744,427	4,006,623
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								190,353	190,353		190,353
6A		10/01/02 - 06/30/03								413,504	413,504		413,504
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								168,164	168,164		168,164
7A		10/01/02 - 06/30/03								369,323	369,323		369,323
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								168,164	168,164		168,164
8A		10/01/02 - 06/30/03								369,323	369,323		369,323
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								168,164	168,164		168,164
10A		10/01/02 - 06/30/03								369,323	369,323		369,323
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							90,615	1,251,598	1,342,213	253,520	1,595,733
11A		10/01/02 - 06/30/03							417,383	3,214,136	3,631,518	744,427	4,375,946
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							90,615	1,251,598	1,342,213	253,520	1,595,733
21A	(Excludes Refugees)	10/01/02 - 06/30/03							417,383	3,214,136	3,631,518	744,427	4,375,946
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								10,295	10,295		10,295
23A		10/01/02 - 06/30/03							4,232	40,888	45,120		45,120
24	Healthy Families SMA	07/01/02 - 09/30/02								8,805	8,805		8,805
24A		10/01/02 - 06/30/03							4,951	36,789	41,740		41,740
25	Healthy Families P. C.	07/01/02 - 09/30/02								8,805	8,805		8,805
25A		10/01/02 - 06/30/03							4,951	36,789	41,740		41,740
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								8,805	8,805		8,805
27A		10/01/02 - 06/30/03							4,951	36,789	41,740		41,740
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02									11,907	11,907	11,907
28A		10/01/02 - 06/30/03									19,543	19,543	19,543
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							90,615	1,239,691	1,330,306	253,520	1,583,826
35A		10/01/02 - 06/30/03							417,383	3,194,593	3,611,976	744,427	4,356,403
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								8,805	8,805		8,805
37A		10/01/02 - 06/30/03							4,951	36,789	41,740		41,740
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: MENDOCINO

County Code: 23

Legal Entity: MENDOCINO COUNTY

Legal Entity Number: 00023		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
Mode							
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	90,615	417,383	46,576	214,722		
4	15 - Outpatient (Program 1)	1,239,691	3,194,593	637,201	1,638,316		
5	15 - Outpatient (Program 2)	253,520	744,427	130,309	381,533		
6	Totals	1,583,826	4,356,403	814,087	2,234,570		
7	Totals from MH1979	1,583,826	4,356,403	814,087	2,234,570		
8	Effective SD/MC FFP %					51.40%	51.29%

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

FFP % Source: MH1978 E8	FFP % Source: MH1978 F8
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County Code: 23

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